

118TH CONGRESS  
1ST SESSION

# H. R. 426

To amend the Internal Revenue Code of 1986 to end the investment tax credit for offshore wind facilities in the inland navigable waters of the United States.

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## IN THE HOUSE OF REPRESENTATIVES

JANUARY 20, 2023

Mr. LANGWORTHY introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to end the investment tax credit for offshore wind facilities in the inland navigable waters of the United States.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Lakes Before Turbines  
5 Act”.

6 **SEC. 2. ITC FOR CERTAIN OFFSHORE WIND FACILITIES**  
7 **PROHIBITED AFTER 2022.**

8 (a) IN GENERAL.—Section 48(a)(5)(F)(ii) of the In-  
9 ternal Revenue Code of 1986 is amended by inserting

1 “(other than any of the Great Lakes)” after “in the inland  
2 navigable waters of the United States”.

3 (b) **EFFECTIVE DATE.**—The amendment made by  
4 this section shall apply to taxable years beginning after  
5 December 31, 2022.

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